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MEMORANDUM

DATE: June 26, 2001

TO: Metropolitan King County Councilmembers

FROM: Cheryle A. Broom, County Auditor

SUBJECT: Management Audit of Take-Home Vehicle Policies and Practices

Attached for your review is the Take-Home Vehicle Policies and Practices audit report. The primary objective of the audit was to review the county's take-home vehicle practices to determine whether take-home vehicle assignments were consistent with relevant county policies and procedures. In addition, Fleet Administration's management of take-home vehicle assignments and ongoing monitoring and reporting practices were reviewed. The county's compliance with federal tax requirements for reporting the benefit value on the take-home vehicles was also reviewed.

The general audit conclusion was that county agencies did not consistently adhere to council-adopted policies intended to restrict take-home vehicle assignments and to improve accountability in the implementation of take-home vehicle policies. In addition, taxable take-home vehicle benefits were not consistently reported for county employees. Approximately 30 assignments were not consistent with the code-established criteria for take-home vehicles. Furthermore, we have a preliminary finding that King County and its employees owe additional federal taxes and state retirement contributions for unauthorized take-home vehicle assignments. Due to the complexities of the tax statutes and the employment circumstances of the employees, the county's analysis of the potential payroll tax liabilities will not be completed until later in 2001. The Auditor's Office plans to review the results of the analysis and will issue a management letter summarizing any pertinent findings and recommendations.

The Executive's response to the audit concurred with the audit findings and recommendations and is contained in Appendix 2 of the report. The Sheriff's response, included in Appendix 3, primarily raises concerns regarding the car-per-officer findings and implies that we recommend reverting to a pool system. However, we recommend that the council reviews and clarifies the car-per-officer policy, given the Sheriff's interpretation of the policy and associated annual costs.

The Auditor's Office appreciates the cooperation received from the Finance, Fleet Administration, and Sheriff's Office management and staff.

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MANAGEMENT AUDIT

TAKE-HOME VEHICLE POLICIES AND PRACTICES



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Report No. 2001-01

TABLE OF CONTENTS

	<u>PAGE</u>
Report Summary	ii
Auditor's Mandate	xi
Chapters	
Chapter 1 Introduction	1
Chapter 2 Take-Home Vehicle Policies and Practices	5
Chapter 3 Tax Liability Issues	17
Exhibit	
Exhibit A Take-Home Vehicle Assignments by County Agency (1990 vs. 2000)	7
Appendices	
Appendix 1 Take-Home Vehicle Assignments by County Department - 2000	25
Appendix 2 Executive's Response	49
Appendix 3 Sheriff's Office Response	51

Abbreviations

CPO	Car-Per-Officer Program
IRS	Internal Revenue Service
KCC	King County Code
PERS	Public Employees' Retirement System

REPORT SUMMARY

Introduction

The management audit of King County's take-home vehicle policies and practices was initiated at the request of the Metropolitan King County Council and included in the council-adopted 2000 Auditor's Office work program. The impetus for the audit was a local television station's investigation of county employees' use of county vehicles for commuting purposes. The council was interested in determining whether take-home vehicle assignments were consistent with relevant county policies and procedures.

Audit Objectives

The audit objective was to review the county's take-home vehicle practices to determine whether take-home vehicle assignments were consistent with relevant county policies and procedures. In addition, Fleet Administration's management of take-home vehicle assignments and ongoing monitoring and reporting practices were reviewed. The county's compliance with federal tax requirements for reporting the benefit value of take-home vehicles was also reviewed.

General Conclusions

The general audit conclusion was that county agencies did not consistently adhere to council-adopted policies intended to restrict take-home vehicle assignments and to improve accountability in the implementation of take-home vehicle policies. In addition, taxable take-home vehicle benefits were not consistently reported for county employees.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Finding 2-1 (Page 6)

County Agencies Did Not Consistently Adhere to Council-Adopted Policies Intended to Restrict Take-Home Vehicle Assignments.

Despite the council's efforts to restrict the use of take-home vehicles, take-home vehicle assignments increased countywide by 541 vehicles (167 percent) from 323 vehicles in 1990 to 864 vehicles in 2000. The 167 percent increase in take-home vehicle assignments was largely driven by an expansion of Sheriff's Office take-home vehicles which increased by 566 cars due to the council adopted car-per-officer program.

The audit found that county agencies did not consistently adhere to adopted policies specifying the criteria and reporting requirements for take-home vehicle assignments. In addition, county agency justifications for numerous take-home vehicle assignments were not consistent with code-established criteria. A total of 32 take-home vehicle assignments were discontinued in August 2000 due to inadequate justifications, infrequent requests for emergency call-outs or availability of alternate shift coverage, and clarification of take-home vehicle requirements identified in collective bargaining agreements.

Additional clarification of the Sheriff's Office take-home vehicle assignments may also be required. The Sheriff's Office has interpreted the car-per-officer program to provide broad authority to assign take-home vehicles for all commissioned personnel. As of July 2000, 671 of the 864 take-home vehicles were assigned to Sheriff's Office commissioned personnel. Initially, the car-per-officer program was adopted by council motion in 1987 to increase the efficiency and visibility of patrol officers and detectives and, thus, reduce crime in King County

neighborhoods. However, 230 police officers reside outside the county's geographic boundaries and some commissioned officers have desk rather than field assignments.

The audit recommended that Fleet Administration, in cooperation with the Executive's Office, continues to closely monitor take-home vehicle assignments to ensure that all assignments are consistent with the county code. In addition, the Metropolitan King County Council may want to clarify or confirm the intent of the car-per-officer policy.

Finding 2-2 (Page 11)

County Agencies Did Not Consistently Adhere to Council-Adopted Policies Intended to Improve Accountability in the Implementation of Take-Home Vehicle Policies.

While the council has attempted to improve accountability in the implementation of take-home vehicle policies, county agencies have not consistently adhered to county code provisions related to take-home vehicle authorization and reporting requirements. Fleet Administration was uninformed about more than 200 take-home vehicle assignments even though it was responsible for approving, monitoring, and reporting on take-home vehicles. In addition, Fleet Administration approved some take-home vehicle assignments in county agencies based upon inaccurate information about the purpose and use of the vehicles.

One reason why Fleet Administration had difficulty gaining agency compliance with reporting requirements was that neither the code nor the administrative policies for take-home vehicles have an enforcement mechanism. While many agencies voluntarily comply with the take-home vehicle policies, other agencies apparently require greater encouragement.

Although the Sheriff's Office was exempt from the semi-annual reauthorization and reporting requirements contained in the code, Fleet Administration has historically reported the total take-home vehicles for the Sheriff's Office semi-annually. Fleet Administration, however, reported 455 rather than 671 take-home vehicles for the Sheriff's Office in July 2000, because Fleet Administration was not aware that the Sheriff's Office assigned take-home vehicles to commissioned personnel other than patrol officers and detectives. If the council is interested in a complete countywide list of take-home vehicle assignments, the code would need to be revised to also require the Sheriff's Office to routinely inventory its take-home vehicles and provide updated information to Fleet Administration.

The audit recommended that all county agencies comply with the policies and reporting requirements set forth in the King County Code and in Administrative Policies and Procedures. In addition, the County Council may want to consider revising Chapter 3.30 of the King County Code to require the Sheriff's Office to update its list of take-home vehicle assignments on a semi-annual basis.

Finding 2-3 (Page 14)

Executive's Office and Fleet Administration Were Developing New Policies to Strengthen Implementation of the Take-Home Vehicle Policies.

The Executive's Office and Fleet Administration were drafting new *Administrative Policies and Procedures for Implementation of King County Code Chapter 3.30 Use of County Vehicles to Commute*, which would address many of the issues discussed in the audit.

These revisions will clearly strengthen the implementation of the take-home vehicle policy. However, county agencies have not consistently complied with the provisions of the existing *Administrative Policies and Procedures* that were also very clear. Again, the council may want to consider whether an enforcement clause needs to be included in the code to encourage countywide compliance with the take-home vehicle policies.

The audit recommended that the County Executive's Office and Fleet Administration should ensure timely implementation of the revised *Administrative Policies and Procedures* for take-home vehicles. In addition, the County Council may want to consider including an enforcement provision in the King County Code, Chapter 3.30, to promote consistent, countywide compliance with the take-home vehicle policy.

Finding 3-1 (Page 18)

Taxable Take-Home Vehicle Benefits Were Not Consistently Reported for County Employees. As a Result, King County and Its Employees Owe Additional Federal Taxes and State Retirement Contributions.

Fringe benefits, such as the use of a vehicle for commuting purposes or medical benefits, are considered to be a form of pay, so the fair market value of such benefits must be included in the

employee's wages unless specifically excluded by federal tax rules. A careful assessment of individual county employees' circumstances and the purpose of the take-home vehicles is required prior to determining the actual value of each county employee's taxable benefit.

Based on our preliminary analysis for county take-home vehicle assignments, the "working condition fringe" or "commuting rule" applies to a substantial number of county employees with authorized take-home vehicles. The taxable value of the fringe benefit for those employees is \$1.50 per one-way commute or \$3.00 per workday.

Some county employees did not have valid authorization for their take-home vehicles. Under the existing Internal Revenue Service (IRS) guidelines, the total benefit value of these employer-provided vehicles would be taxable. Such taxable value may be based on the amount that would be paid a third party to lease the same or a similar vehicle on the same or comparable terms in the same geographic area. For example, the IRS-specified taxable lease value of a \$30,000 vehicle, such as a sports utility vehicle, was set at \$8,250 in 1999. Both the county and employee would be responsible for paying the payroll taxes and certain retirement benefits based on the \$8,250 value for 1999. Alternatively, "cents-per-mile" rule may apply. The fair market value of fuel and parking would also be taxable if a gasoline credit card and a parking space were provided for those employees with unauthorized take-home vehicles.

Special exceptions on taxable benefits were identified for the Sheriff's Office personnel who were assigned a clearly marked police car as a take-home vehicle. However, audit staff determined that many commissioned personnel in the Sheriff's Office, particularly administrative personnel, were assigned

unmarked vehicles as take-home vehicles that may be included in the tax rules. The Sheriff's Office, in cooperation with the Prosecuting Attorney's Office, may further review the nature of the vehicle assignments to determine the applicable tax rule(s).

All payroll taxes must be computed on the value of the fringe benefits, including federal income, social security, and Medicare taxes. At a minimum, the county is liable for the employer portion of the social security and Medicare taxes, and must include the appropriate benefit value in the wages for many of the county employees with take-home vehicles. While the county has deducted the payroll taxes for a majority of employees with take-home vehicles, the appropriate value of take-home benefits has not been reported for those employees with unauthorized take-home vehicle assignments. It is possible that the county would be liable for both the employee and employer portions of the payroll taxes if the county failed to identify the appropriate taxable event. Additionally, whether the general "statute of limitation" (e.g., three years) would apply to the liabilities for these payroll taxes has not yet been determined.

The Department of Finance, in cooperation with the Executive's Office, Prosecuting Attorney's Office, and the Sheriff's Office, developed an employee survey during the fall of 2000 to determine the extent of the tax liability on take-home vehicles. Due to the complexities of the tax statutes and individual employment circumstances, the results of the survey analysis are not expected until later this year (2001). The Auditor's Office plans to review and analyze the data when they are available and issue a management letter summarizing any pertinent findings and recommendations.

SUMMARY OF RESPONSES

Executive's Response (Appendix 2, Page 49)

The executive substantially agrees with all of the recommendations of the report. The response also indicates that a revised administrative policy on take-home vehicles [FES 12-2-2 (AEP)] has been approved by the executive. However, the executive defers the responses on the car-per-officer program issues to the King County Sheriff.

Sheriff's Response (Appendix 3, Page 51)

The sheriff's response primarily expresses concern with the report's findings and recommendations related to the Sheriff's Office take-home vehicles. The sheriff believes that the report understates the benefits of the car-per-officer program. The response also implies that the audit recommends reverting to a pool system which the sheriff states would adversely affect the current level of police service. He further indicates that the sheriff's broad interpretation of the car-per-officer program to provide take-home vehicles to all commissioned personnel was always the goal of the program.

Accordingly, the sheriff disagrees with our recommendations for the council to clarify or confirm its intent in adopting the car-per-officer program policy; the council to consider revising King County Code (KCC) Chapter 3.30 to require Sheriff's Office to update and report its list of take-home vehicles on semi-annual basis; and the council to include an enforcement provision in KCC Chapter 3.30 to promote consistent countywide compliance with the take-home vehicle policies.

Auditor's Comments to the Sheriff's Response

The sheriff's response suggests that the report recommends elimination of the car-per-officer program and reverting to a pool system. This is not the case; the audit recommends that

Metropolitan King County Council clarify or confirm its intent in adopting the car-per-officer program. Our concern is that the policy of assigning unmarked vehicles on take-home basis to commissioned personnel who are not assigned to patrol or investigative duties or to officers who reside outside of the county, may not increase efficiency or visibility of patrol officers and detectives in King County.

AUDITOR'S MANDATE

The management audit of King County Take-Home Vehicle Policies and Practices was conducted by the County Auditor's Office pursuant to Section 250 of the King County Home Rule Charter and Chapter 2.20 of the King County Code. The audit was performed in accordance with generally accepted government auditing standards, with the exception of an external quality control review.

1 INTRODUCTION

Background

The management audit of King County's take-home vehicle policies and practices was initiated at the request of the Metropolitan King County Council and included in the council-adopted 2000 Auditor's Office work program. The impetus for the audit was a local television station's investigation of county employees' use of county vehicles for commuting purposes. The council was interested in determining whether take-home vehicle assignments were consistent with relevant county policies and procedures. In addition, the council was interested in the review of oversight responsibilities for take-home vehicle assignments, including ongoing department monitoring and reporting practices.

A Take-Home Vehicle Is Assigned for County Business and for Regular Commuting Between an Employee's Home and Work Site.

An assigned take-home vehicle is defined in Chapter 3.30 of the King County Code (KCC) as a county vehicle used by a county employee for county business and for regular commuting to and from the employee's home and work site. Chapter 3.30, adopted by the council to ensure the proper use of take-home vehicles and to restrict the number of county-owned vehicles used by employees for commuting purposes, establishes the criteria for authorizing take-home vehicle assignments. Chapter 3.30 also establishes policies for evaluating vehicle assignments and the oversight responsibilities of Fleet Administration. Specifically, Fleet Administration is required to develop administrative rules for implementing the take-home vehicle policy, including the approval of new take-home vehicle assignments and the semi-annual

reevaluation of all take-home vehicle assignments, in accordance with the policies and criteria established in Chapter 3.30.

KCC 3.30.030 Establishes Three Criteria for Assigning Take-Home Vehicles to County Employees for Business and Regular Commuting Purposes.

KCC 3.30.030 establishes three criteria for take-home vehicle assignments, which are:

- **Emergency Response.** Vehicles may be assigned to employees who have primary responsibility to respond to emergency situations which require immediate response; who respond to emergencies at least 12 times per quarter; who cannot use alternative transportation to respond; and who cannot pick up county-owned vehicles at designated sites.
- **Economic Benefit.** Vehicles may be assigned to employees whose travel reimbursement costs are greater than the commuting costs associated with overnight vehicles usage.
- **Special Equipment Needs.** Vehicles may be assigned to employees who need specialized equipment or special vehicles (i.e., training equipment for paramedics, animal control vehicles, etc.) to perform county work outside the normally scheduled workday.

In addition to the code-authorized criteria, the council has adopted legislation approving take-home vehicle assignments for commissioned Sheriff's Office personnel to increase the capacity of off-duty officer responses to calls for service, and for select field personnel in various departments to improve the efficiency of county services. However, the take-home vehicle assignments for commissioned personnel and some personnel covered by collective bargaining agreements are exempt from the provisions of KCC 3.30.

At audit initiation in August 2000, 864 take-home vehicles were assigned to county employees. Six hundred and seventy-one (671) take-home vehicles were assigned to commissioned personnel in the Sheriff's Office. The remaining 193 take-home vehicles were assigned to employees working in agencies throughout county government. (See Appendix 1 for a complete list of the take-home vehicles by department.)

Internal Revenue Service (IRS) Fringe Benefit Requirements and Tax Liability Issues for King County and Employees With Take-Home Vehicles Were Also Explored in the Audit.

During the course of the audit review, it was determined that the county was not consistently reporting the benefit value of all take-home vehicles in county employees' wages. The IRS has specified benefit values for take-home vehicles that vary based on the justification for the take-home vehicle (e.g., special purpose vehicles and job requirements). The Executive's Office, Department of Finance, and Prosecuting Attorney's Office have initiated a review of the fringe benefit value of all take-home vehicle assignments. Although that analysis is not yet complete, this report explores the IRS requirements and the tax liability issues for the county and its employees with take-home vehicle assignments.

Audit Objectives

The audit objective was to review the county's take-home vehicle practices to determine whether take-home vehicle assignments were consistent with relevant county policies and procedures. In addition, Fleet Administration's management of take-home vehicle assignments and ongoing monitoring and reporting practices were reviewed. The county's compliance with federal tax requirements for reporting the benefit value of take-home vehicles was also reviewed.

**Audit Scope and
Methodology**

The audit scope was limited to the review and evaluation of county take-home vehicle policies, procedures, and practices. The methodology included the review of the King County Code, federal tax policies, county administrative policies and procedures, take-home vehicle assignments and justifications, payroll data, annual financial data, and other relevant records. Previous audits and studies as well as media reports and newspaper articles pertaining to take-home vehicle assignments were also reviewed.

2 TAKE-HOME VEHICLE POLICIES AND PRACTICES

This chapter focuses on county agencies' compliance with the King County Code provisions and other administrative policies established for take-home vehicles. Fleet Administration's effectiveness in approving and monitoring take-home vehicle assignments, including the ongoing monitoring and semi-annual reauthorization and reporting processes for take-home vehicle assignments, was also reviewed.

The County's Take-Home Vehicle Policies Were Consistently Strengthened During the Past Ten Years.

Prior to 1990, the county's take-home vehicle practices were guided by executive policies that directed the use of assigned vehicles but did not define the criteria or analysis required for take-home vehicle assignments. In addition, the earlier policies did not require an annual or semi-annual reauthorization of take-home vehicle assignments. In 1990, the executive take-home vehicle policies were strengthened to include operational and economic criteria for vehicle assignments and to establish reporting requirements as well as utilization restrictions.

However, issues continued to surface about county departments' inconsistent implementation of the executive policies. Thus, the County Council adopted Ordinance No. 11183 in 1993, establishing countywide take-home vehicle policies that clarified the criteria for assigning take-home vehicles and required Fleet Administration to approve and monitor departmental take-home vehicle assignments. Fleet Administration was also required to develop administrative rules and procedures for the consistent implementation of the council-adopted policies. Fleet Administration developed and disseminated the administrative

take-home vehicle policies and procedures to county agencies in 1993.

**Fleet Administration
Recently
Disseminated Take-
Home Vehicle Policies**

Additional legislation related to records accessibility and maintenance was adopted by the council subsequent to 1993. However, the take-home vehicle assignment criteria, approval process, and reporting requirements for county agencies remained constant. Fleet Administration continued to disseminate policy information on take-home vehicles to county agencies through updates of the Fleet Administration User Guide, which included not only the policies but also the forms required for authorization and reporting purposes. Moreover, Fleet Administration updated its User Guide to county agencies as recently as January 1999 and posted the User Guide on its web site.

FINDING 2-1

COUNTY AGENCIES DID NOT CONSISTENTLY ADHERE TO COUNCIL-ADOPTED POLICIES INTENDED TO RESTRICT TAKE-HOME VEHICLE ASSIGNMENTS.

Despite the council's efforts to restrict the use of take-home vehicles, county agencies did not consistently adhere to the adopted policies specifying the criteria and reporting requirements for take-home vehicle assignments. Additionally, some agency justifications for take-home vehicle assignments were not consistent with code-established criteria.

At audit initiation in August 2000, 864 take-home vehicles were listed as assigned to county employees. A summary of take-home vehicles and the change from 1990 to 2000 is displayed in Exhibit A by county agency. (See Appendix 1 for a list of the take-home vehicles in 2000 by department and employee title.)

EXHIBIT A
Take-Home Vehicle Assignments by
County Agency (1990 vs. 2000)

County Agencies	1990	2000	Net Change	Percent Change
Community & Human Services	0	0	--	--
Construction & Facilities Management	0	2	2	--
Detention	2	7	5	+250%
Development & Environmental Services	90	55	-35	-39%
Finance	0	0	--	--
Health	2	7	5	+250%
Human Resources	4	0	-4	--
Information & Administrative Services	10	9	-1	-10%
Judicial Administration	0	0	--	--
Natural Resources	0	6	6	--
Parks	8	9	1	+13%
Prosecuting Attorney	6	0	-6	--
Sheriff	105	671	566	+539%
Stadium	1	NA*	-1	--
Transportation	95	98	3	+3%
Total Number of Vehicles	323	864	541	+167%

*Stadium administration ceased functional operation by the year 2000.

NOTE: (1) Of the 864 take-home vehicles summarized above, one vehicle in the Health Department and five vehicles in the Park System were erroneously identified on the take-home vehicle assignment list. The vehicles were not authorized by Fleet Administration but were utilized as take-home vehicles when the July 2000 list was developed (Appendix 1 tallies the 858 authorized assigned vehicles).

(2) The 1990 listing does not include the former "Metro" agencies (i.e., Transit and Wastewater).

SOURCE: Exhibit 2, County Auditor's Report No. 90-14; Fleet Administration's "List of Take-Home Assignments by County Department," July 2000; and King County Sheriff's Office "Car-Per-Officer List," November 2000.

Take-Home Vehicle
Assignments
Increased by 167
Percent During the
Past Ten Years

As shown in Exhibit A, the number of take-home vehicles increased countywide by 541 vehicles (167 percent) from 323 vehicles in 1990 to 864 vehicles in 2000. The 167 percent increase in take-home vehicle assignments was largely driven by an expansion of Sheriff's Office take-home vehicles, which increased by 566 vehicles due to the council-adopted car-per-officer program.

**Some Justifications
for Take-Home
Vehicles Were
Inconsistent With
County Code**

Some of the executive agencies expanded the take-home vehicle fleet despite council adoption of explicit criteria to restrict the number of take-home vehicle assignments. In fact, many of the take-home vehicles were assigned to county employees, including appointed officials, based on justifications that were inconsistent with the county code. The following assignments for 12 management personnel were examples of inconsistent justifications:

- The Department of Detention director and four managers were assigned take-home vehicles due to specialized equipment, even though the equipment was not necessary to respond to jail emergencies.
- The Seattle-King County Department of Public Health director was assigned a take-home vehicle through a pre-employment contract with the previous County Executive, even though he did not have job responsibilities that required the use of a take-home vehicle.
- The Park System director¹ and four managers were assigned take-home vehicles by the Deputy County Executive and Park System director, respectively, based on an internally developed emergency plan that did not meet the emergency response responsibilities or call-out requirements identified in KCC 3.30.030(B)(1).
- The Deputy County Executive used a take-home vehicle, which was assigned to the Executive Office, based on public safety requirements that were eliminated when the Department of Public Safety reorganized as King County Sheriff's Office under a separately elected sheriff in 1998.

¹ A management letter on "Park System Take-Home Vehicle Practices and Logo Design Issues" was provided to the County Executive on October 30, 2000.

Thirty-two Take-Home Vehicle Assignments Were Discontinued Subsequent to a Compliance Review by the County Executive and Fleet Administration.

After the take-home vehicle issue was discussed at the Budget and Fiscal Management Committee meeting in early August 2000, the County Executive discontinued the 12 assignments discussed above. The Executive's Office and Fleet Administration initiated a thorough review during August 2000 to ensure that all take-home vehicle assignments were consistent with the county code. A total of 32 take-home vehicle assignments² were discontinued subsequent to the review due to absence of appropriate authorizations, infrequency of requests for emergency responses or availability of alternate shift coverage, and clarification of take-home vehicle requirements identified in collective bargaining agreements. In addition, the Executive's Office and Fleet Administration are developing new administrative policies and procedures that may further reduce or modify take-home vehicle assignments. (See Finding 2-3 for relevant information.)

The Car-Per-Officer Program Was Adopted by the County Council to Increase Efficiency of Commissioned Personnel and to Provide Presence in King County Neighborhoods.

As noted in Exhibit A, 671 take-home vehicles are assigned to the Sheriff's Office under the car-per-officer program. The car-per-officer program, which authorized a marked police vehicle for each patrol officer and detective, was initially adopted by council motion to increase the efficiency of commissioned personnel assigned to field positions during daily commute trips. Because patrol officers and detectives could immediately respond to calls for service during their daily commute trips, rather than waiting

² See additional explanatory notes at the end of Appendix 1 (page 48).

until the beginning of a regular shift, patrol officers and detectives were expected to respond to more calls for service. The presence of marked police cars parked at officers' and detectives' residences was also expected to reduce crime in King County neighborhoods and increase police visibility in general.

**Sheriff's Office
Interpreted Car-Per-
Officer Program to
Provide Broad
Authority for Take-
Home Vehicles**

The Sheriff's Office has interpreted the car-per-officer program to provide broad authority to assign take-home vehicles for all commissioned personnel. However, approximately 230 police officers reside outside the county's geographic boundaries. Additionally, some officers have desk rather than field assignments. The annual expense for the Sheriff's Office assigned take-home vehicles was estimated to be in excess of \$3 million, which included overhead, lease,³ gasoline, and Motor Pool and contractual repair costs.⁴ Given the differences in policy interpretations and annual costs associated with the car-per-officer program, the council may want to clarify its intent in adopting the car-per-officer policy.⁵

RECOMMENDATIONS

- 2-1-1** Fleet Administration, in cooperation with the Executive's Office, should continue to closely monitor take-home vehicle assignments to ensure that all assignments are consistent with the county code, and disapprove take-home vehicle assignments that do not meet the code requirements.
- 2-1-2** The King County Council may want to reconsider the car-per-officer policy and clarify or confirm its intent in adopting the policy given the Sheriff's Office broad interpretation of the policy.

³ The lease rates for the county motor pool vehicle also includes the vehicle replacement cost.

⁴ The elimination of take-home privileges does not necessarily equate to a corresponding reduction in the county fleet expenses. Vehicles will still be required by many commissioned and other county employees during normal business hours to perform county job requirements.

⁵ Take-home vehicles assigned to the Sheriff's Office are not currently covered by a collective bargaining agreement.

FINDING 2-2**COUNTY AGENCIES DID NOT CONSISTENTLY ADHERE TO COUNCIL-ADOPTED POLICIES INTENDED TO IMPROVE ACCOUNTABILITY IN THE IMPLEMENTATION OF TAKE-HOME VEHICLE POLICIES.**

Despite the council's efforts to improve accountability in the implementation of take-home vehicle policies, county agencies did not consistently adhere to county code provisions related to take-home vehicle authorization and reporting requirements.

The result, discussed in detail below, was that Fleet Administration was not informed about more than 200 take-home vehicle assignments even though it was responsible for approving, monitoring, and reporting on take-home vehicles. In addition, Fleet Administration approved some take-home vehicle assignments based upon inaccurate information about the purpose and use of the vehicles. (Note that King County and some employees also incurred tax liabilities due to unauthorized and inappropriately authorized take-home vehicles. This is discussed in Chapter 3.)

County Agencies Did Not Obtain Fleet Administration's Approval of Take-Home Vehicle Assignments, as Required by the King County Code.

County agencies did not consistently obtain Fleet Administration's approval of take-home vehicle assignments, as required by the code. For example, the Park System director and four managers have used county vehicles for commuting purposes since November 1997. The take-home vehicles were justified on the basis of an internal emergency management plan that required the director and four managers to respond to emergency situations. The Deputy County Executive authorized the Park System director's take-home vehicle assignment, and the Park System director authorized the other four assignments,

consistent with the emergency response protocol established in the internal parks emergency management plan.

However, the Park System director did not submit a request for approval to Fleet Administration, as required by KCC 3.30.040(C), so Fleet Administration was unaware of the five take-home vehicle assignments. Fleet Administration's vehicle records continued to identify the five take-home vehicles as Park System "pool" vehicles until July 2000, when the media reported that county vehicles were routinely used by the Park System director and managers for commuting purposes.

Other compliance issues were also noted during the recent December 31st reauthorization process. For example, fire inspectors in the Department of Development and Environmental Services Fire Marshal's Office did not complete required take-home vehicle authorization forms because the inspectors believed they were entitled to the same reporting exemptions as commissioned arson investigators. The specific reporting exemption for arson investigators, cited in KCC 3.30.070, did not include non-commissioned fire inspectors.

Fleet Administration Continued to Receive Incomplete, Unsigned, or Delayed Take-Home Vehicle Assignment and Reporting Forms From County Agencies During December 2000 Reauthorization Process.

Fleet Administration continued to receive take-home vehicle assignment and reporting forms that were incomplete or unsigned during the December 2000 reauthorization process. County agencies also missed the established November 13th deadline to submit reauthorization forms, even though Fleet Administration sent formal notices to county agencies in October when the semi-annual reauthorization process was initiated.

One county agency returned the take-home authorization forms as late as February 8, 2001, although Fleet Administration had sent multiple reminders and was required to make available an updated list of take-home vehicle assignments to the council and the public by December 31, 2000.

It should be noted that Fleet Administration has historically reported the total number of take-home vehicles assigned to commissioned personnel in the Sheriff's Office on its semi-annual list of take-home vehicle assignments, despite the Sheriff's Office's exemption from semi-annual reauthorization and reporting requirements for commissioned personnel. However, Fleet Administration was not aware that the Sheriff's Office had assigned take-home vehicles, other than the marked police cars for the car-per-officer program, to its commissioned personnel. Fleet Administration believed that non-marked cars were assigned to a Sheriff's Office pool. Thus, Fleet Administration reported 455 take-home vehicles for the Sheriff's Office in July 2000. However, the Sheriff's Office had actually assigned 671 take-home vehicles at that time. This corrected data were obtained for our audit purposes by a physical inventory conducted by the Sheriff's Office in cooperation with Fleet Administration in November 2000. Thus, to ensure an accurate countywide list of take-home vehicle assignments, the County Council may want to consider revising the county code to require the Sheriff's Office to routinely inventory its take-home vehicles and provide an updated count to Fleet Administration.

**Auditor's Office Found
the Same Issues in
1990 Study**

The agency compliance issues presented in this report were neither new nor unique. The special study Assigned Take-Home Vehicles and Agency-Paid Parking completed by the Auditor's Office in 1990 found that the list of employees authorized to use take-home vehicles was not current due to county agencies' failure to inform Fleet Administration of assignment changes. In

addition, vehicle trip log forms were not consistently filled out or turned in by county agencies. (See further discussion on enforcement mechanism in Finding 2-3.)

RECOMMENDATIONS

- 2-2-1** All county agencies with take-home vehicles should comply with the policies and reporting requirements set forth in the King County Code and in Administrative Policies and Procedures.
- 2-2-2** The County Council may want to consider revising Chapter 3.30 of the King County Code to require the Sheriff's Office to update and provide to Fleet Administration its list of take-home vehicle assignments on a semi-annual basis.

FINDING 2-3

EXECUTIVE'S OFFICE AND FLEET ADMINISTRATION WERE DEVELOPING NEW POLICIES TO STRENGTHEN IMPLEMENTATION OF THE TAKE-HOME VEHICLE POLICIES.

The Executive's Office and Fleet Administration were drafting⁶ new *Administrative Policies and Procedures for Implementation of King County Code Chapter 3.30 Use of County Vehicles to Commute* in response to many of the issues discussed in the audit. The new draft policies clarify the requirements, including reporting responsibilities, for county agencies and employees with take-home vehicles and contain additional provisions to ensure that all take-home vehicle assignments are justified. The Executive's Office is also reviewing other existing work conditions, such as the need to perform routine repairs and maintenance outside of normal business hours at multiple locations, to ensure that all valid circumstances for assigned

⁶ The revised policy, re-titled "Take-Home Policy for County Owned Vehicles and Collective Bargaining Agreements Which Specifically Provide for Take-Home Vehicles (FES 12-2-2)," was signed by the executive on April 23, 2001.

take-home vehicles are addressed in the policies. In addition, the draft policies require vehicle fringe benefit data to be entered into the county payroll system and updated lists of county employees with vehicle fringe benefits to be prepared, transmitted to appropriate parties, and verified by Fleet Administration.

The administrative policies and procedures also require the Office of Human Resources Management to closely review collective bargaining agreements to ensure that the contract language is consistent with the code criteria for take-home vehicles. It is our understanding that Fleet Administration will have an opportunity to provide input in the development of the contract language.

The revisions to the *Administrative Policies and Procedures for Implementation of King County Code Chapter 3.30 Use of County Vehicles to Commute* should strengthen the implementation of the council-adopted take-home vehicle policy. However, as earlier discussed in Finding 2-2, county agencies have not consistently complied with the provisions of the existing Administrative Policies and Procedures. Thus, the council may want to consider whether an enforcement clause needs to be included in KCC 3.30 to encourage countywide compliance with the take-home vehicle policies.

RECOMMENDATIONS

- 2-3-1** The County Executive's Office and Fleet Administration should ensure timely implementation of the revised *Administrative Policies and Procedures* for take-home vehicles.
- 2-3-2** The County Council may want to consider including an enforcement provision in Chapter 3.30 to promote consistent countywide compliance with the take-home vehicle policies.

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3 TAX LIABILITY ISSUES

This chapter focuses on the preliminary analysis of taxable benefit issues identified by the County Auditor's Office, Department of Finance, and Executive Audit Services personnel during the review of take-home vehicle assignments. The information presented below is based on a collective understanding of the federal tax requirements, although expert review of the federal tax code may ultimately be necessary before all the issues can be resolved satisfactorily. In fact, the executive staff indicated that a tax consultant may be retained to provide additional input on these taxable take-home vehicle benefit issues. The purpose of this chapter is to familiarize county officials and managers with the taxable benefit issues that will continue to be addressed subsequent to the formal audit process. While King County and certain employees will owe additional income taxes and retirement contributions associated with taxable vehicle benefits, the extent of that tax liability has yet to be determined.

Internal Revenue Service (IRS) Stipulates Numerous Rules for Taxability of an Employer-Provided Vehicle as a Fringe Benefit. Personal Use of Employer-Provided Vehicles Is Generally a Taxable Benefit, but Business Use of a Vehicle Can Be Excluded From Employees' Compensation or Deducted as a Business Expense.

In general, the taxable value of the employer-provided vehicle fringe benefit is determined by the extent of the employee's personal use of the vehicle, categorized as:

- A vehicle assigned for an employee's **unrestricted use** (i.e., a vehicle that an employee may drive any time and anywhere) is almost always a taxable benefit. The taxable value of the unrestricted use vehicle will be determined based on either the *annual lease value* or *cents-per-mile* method.
- A vehicle assigned to an employee on a **restricted use** basis is taxed at the value of personal use portions. For example, if a vehicle is authorized to be used only for commuting purposes, the taxable value of personal use can be determined under the *commuting rule*, which is \$1.50 per one-way commute.
- If the vehicle provided to an employee is considered to be a *qualified nonpersonal use vehicle* by the IRS, which by its nature is not likely to be used for personal purposes (e.g., clearly marked police vehicle and animal control van), the benefit value is minimal and non-taxable.

FINDING 3-1**TAXABLE TAKE-HOME VEHICLE BENEFITS WERE NOT CONSISTENTLY REPORTED FOR COUNTY EMPLOYEES. AS A RESULT, KING COUNTY AND ITS EMPLOYEES OWE ADDITIONAL FEDERAL TAXES AND STATE RETIREMENT CONTRIBUTIONS.****Fringe Benefits Are Considered a Form of Pay and Are Taxable**

In general, fringe benefits, such as the use of a vehicle for commuting purposes or medical benefits, are considered to be a form of pay, and the fair market value of such benefits must be included in the employee's wages unless the benefits are specifically excluded by federal tax rules. General tax requirements apply to county employees with authorized take-home vehicles, and special tax rules and exceptions apply to other county employees with unauthorized and special purpose take-home vehicles. A careful assessment of individual county employees' circumstances that necessitate the assignment of a

take-home vehicle is required by the IRS prior to determining the actual value of each county employee's taxable benefit.

Based on our preliminary analysis for county take-home vehicle assignments, it appears that the “*working condition fringe*” or “commuting rule” applies to a substantial number of executive agency employees. The primary test under the “commuting rule” is whether the employer requires the employee to commute in the vehicle for *bona fide noncompensatory business reasons*. The commuting rule, for example, would apply to employees who are assigned take-home vehicles so they can respond rapidly to an emergency, as defined in KCC 3.30.030(B). The taxable value of the fringe benefit for those employees is \$1.50 per one-way commute (or \$3.00 per workday).

Employees With Invalid Take-Home Vehicle Authorizations May Be Subject to Taxes Based on the Lease Value of the Assigned Vehicle or Other Taxable Valuation.

As reported in Finding 2-1, some county employees did not have valid authorizations for their take-home vehicles; that is, the justifications for their take-home vehicles were not consistent with the county code. Since these employees may not have needed an employer-provided take-home vehicle for bona fide noncompensatory business reasons, they may be subject to federal taxation on the value of the employer-provided vehicle. One valuation method defined by the IRS is lease value, or the amount the employee would have to pay a third party to lease the same or a similar vehicle on the same or comparable terms in the same geographic area. For example, the IRS-specified taxable lease value of a \$30,000 vehicle, such as a sports utility vehicle, was set at \$8,250 in 1999. Both the county and employee are responsible for paying the appropriate payroll taxes and certain retirement benefits based on the \$8,250 value.

The other method is based on “cents-per-mile” set by the IRS at 31 cents in 1999.

Other benefits associated with take-home vehicle assignments that were not required or justified on the basis of code-established criteria and that failed to meet the IRS-specified exemption may also be taxable. For example, if a gasoline credit card was provided to employees with invalid take-home vehicle assignments, the fair market value of the fuel (or 5.5 cents per mile per IRS regulation) must also be included in the employee’s wages. All miles driven would be considered personal miles and taxable. If a parking space was provided to these employees, the value of the parking benefit may also be taxable. Finally, the tax liabilities must be calculated and properly remitted, at a minimum, for the past three taxable years⁷ during which county employees drove take-home vehicles.

The Benefit Value of a Clearly Marked Police Car Can Be Excluded From Commissioned Employees’ Wages

Special exceptions on taxable benefits were identified for the Sheriff’s Office personnel who were assigned a clearly marked police car as a take-home vehicle. A substantial number of the vehicles assigned to commissioned Sheriff’s Office personnel under the county’s car-per-officer program were clearly marked patrol cars. These police vehicles, as well as other vehicles that employees were not likely to drive more than minimally for personal use, were considered “qualified non-personal use vehicles.” Since these vehicles were considered a “working condition fringe,” the benefit value could be excluded from commissioned employees’ wages.

⁷ The three-year statute of limitation is applicable under Section 6501 Title 26, Internal Revenue Code, of the United States Code. The code section states that “...the amount of any tax imposed by this title shall be assessed within three years after the return was filed...”

However, audit staff found that many commissioned officers in the Sheriff's Office, particularly administrative personnel, were assigned unmarked vehicles as take-home vehicles. While unmarked law enforcement vehicles can be subject to the exception available for the marked police cars, we were uncertain as to specific tax provisions and their impact on the circumstances under which the unmarked vehicles were assigned. Accordingly, the Sheriff's Office, in cooperation with the Prosecuting Attorney's Office, was asked to closely review the applicable tax regulations and the department's policies to determine the taxability of the benefit value, if any. This review is still underway.

**All Payroll Taxes Must
Be Computed Based
on the Value of Fringe
Benefits**

All payroll taxes must be computed on the value of the taxable fringe benefits, including federal income, social security, and Medicare taxes. At a minimum, the county is liable for the employer portion of the social security and Medicare taxes, and must include the appropriate value of the taxable benefit in the wages for many of the county employees with take-home vehicles. The county has deducted the payroll taxes and remitted the matching employer portion of the social security and Medicare taxes for the majority of county employees who are assigned take-home vehicles. However, the appropriate value of take-home vehicle benefits was not reported for those employees whose take-home vehicle assignments were not consistent with code-established criteria. It is possible that the county would be liable, as an employer, for both the employee and employer portions of the payroll taxes if the county failed to identify the appropriate taxable event. Also, it is not yet clear whether the general "statute of limitation" (i.e., three years) would apply to the liabilities for the payroll taxes. If not, the county may be required to identify and remit payroll tax payments for a period beyond the statutory three years, along with potential penalties and interest.

Again, the executive may seek expert clarification of the various tax ramifications for the invalid take-home vehicle assignments.

The value of the “employer-provided” vehicles must also be included in the computation of wages under Public Employees’ Retirement System (PERS) Plan 1. The Department of Finance has assumed the lead in determining the applicable circumstances and the extent of further county and employee liabilities for PERS Plan 1 members with take-home vehicle assignments.

**Employee Survey
Initiated to Determine
the Extent of the Tax
Liability for Take-
Home Vehicles**

The Department of Finance, in cooperation with the Executive’s Office, Prosecuting Attorney’s Office, and Sheriff’s Office, developed a survey of county employees during the fall of 2000 to determine the extent of the tax liability on take-home vehicles. Before the assigned vehicle fringe benefit can be determined for the county and employees, the Department of Finance staff must address each employee’s departmental policy, terms of the employee’s bargaining unit contract, the type of the vehicle assigned, and the employee’s job description.

Due to the complexities of the existing tax statutes and the need to determine the employment circumstances for several hundred county employees, the research on tax liability issues has been labor intensive. Thus, the results of the research and analysis are not expected until later this year (2001). The Auditor’s Office will review and analyze the data when they are available, and plans to issue a management letter summarizing any pertinent findings and recommendations.

APPENDICES

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APPENDIX 1

Take-Home Vehicle Assignments by County Department - 2000

Table of Contents

<u>Department</u>	<u>Page</u>
Community and Human Services.....	27
Construction and Facilities Management Facilities.....	27
Detention	27
Development and Environmental Services.....	27
Building Services	
Land Use Services	
Finance.....	28
Health	29
Medical Examiner	
Emergency Medical Services	
Human Resources	29
Information and Administrative Services	29
Licensing	
Judicial Administration	29
Natural Resources	29
Solid Waste	
Water & Land Resources	
Wastewater Treatment	
Parks	29
Prosecuting Attorney.....	30
Sheriff	30
Criminal Investigations	
Field Operations	
Technical Services	
Sheriff's Administration	
Transportation.....	46
Roads	

APPENDIX 1 (Continued)

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APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

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APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
Development and Environmental Services	Building Services	Drainage Investigation Unit	Engineer				1	
			Engineer				1	
			Engineer				1	
			Engineer				1	
			Engineer				1	
			Engineer				1	
	Land Use Services	Grading	Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Site Develop. Spec.				1	
			Engineer				1	
			Site Develop. Spec.				1	
			Engineer				1	
			Engineer				1	
			Engineer				1	
			Deputy Fire Marshal				1	
			Deputy Fire Marshal				1	
			Deputy Fire Marshal				1	
			Deputy Fire Marshal				1	
			Deputy Fire Marshal				1	
			Site Develop. Spec.				1	
			General Inspector				1	
			Code Enforcement				1	
			Arson Investigator				1	
			Deputy Fire Marshal				1	
			Sr. Ecologist				1	
			Site Develop. Spec.				1	

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

				Assignment Criteria				
Department	Division	Section	Title	Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
Department Total			55	0	0	0	55	
Finance			NONE					
Department Total			0					
Health	Medical Examiner		Assoc. Med. Examiner	1				
			Assoc. Med. Examiner	1				
			Manager		1			
	Emergency Medical Services		Supervisor		1			
			Supervisor		1			
			Paramedic		1			
Department Total			6	2	4	0	0	
Human Resources			NONE					
Department Total			0					
Info & Administrative Services	Licensing		Inspector			1		
			Inspector			1		
			Inspector			1		
			Animal Control Off.				1	
			Animal Control Off.				1	
			Animal Control Off.				1	
			Animal Control Off.				1	
			Animal Control Lead				1	
			Animal Control Lead				1	
Department Total			9	0	0	3	6	
Judicial Administration			NONE					
Department Total			0					
Natural Resources	Solid Waste		NONE					
	Water & Land Resources	Drainage Services Section	Engineering Tech				1	
			Engineering Tech				1	
			Engineering Tech				1	
	Wastewater		Flow Montrng Cord.		1			

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

				Assignment Criteria				
Department	Division	Section	Title	Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
	Treatment		Sr. Engineer				1	
Department Total			6	0	1	0	5	
Parks								
			Grounds Crew Spvr.	1				
			Carpenter	1				
			Park Maint. Spvr.	1				
			Maintenance Spec. II	1				
Department Total			4	4	0	0	0	
Prosecuting Attorney								
			NONE					
Department Total			0					
Sheriff	Criminal Investigations							
			Drug Enforcement	Detective				1
			Criminal Intelligence	Detective				1
			Drug Enforcement	Sergeant				1
			Drug Enforcement	Detective				1
			Drug Enforcement	Detective				1
			Drug Enforcement	Detective				1
			Drug Enforcement	Detective				1
			Criminal Intelligence	Detective				1
			Drug Enforcement	Sergeant				1
			Drug Enforcement	Detective				1
			Major Crimes	Detective				1
			Drug Enforcement	Detective				1
			Drug Enforcement	Detective				1
			Drug Enforcement	Detective				1
			Drug Enforcement	Detective				1
			Drug Enforcement	Detective				1
			Drug Enforcement	Sergeant				1
			Drug Enforcement	Detective				1
			Criminal Intelligence	Detective				1
			Drug Enforcement	Detective				1
			Drug Enforcement	Detective				1
			Street Crimes	Detective				1
			Major Crimes	Detective				1
			Fraud	Detective				1
			Fraud	Detective				1
			Criminal Warrants	Detective				1
			Criminal Intelligence	Detective				1
			Major Crimes	Detective				1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Support Enforcement	Detective					1
		Major Crimes	Detective					1
		Fraud	Sergeant					1
		Major Crimes	Detective					1
		Major Accident	Sergeant					1
		Support Enforcement	Detective					1
		Major Crimes	Detective					1
		Criminal Warrants	Detective					1
		Criminal Intelligence	Detective					1
		Major Crimes	Detective					1
		Fraud	Detective					1
Sheriff	Criminal Investigations	Support Enforcement	Detective					1
		Criminal Intelligence	Sergeant					1
		Vice	Detective					1
		Criminal Warrants	Detective					1
		Criminal Intelligence	Detective					1
		Major Crimes	Detective					1
		Fraud	Detective					1
		Support Enforcement	Detective					1
		Vice	Detective					1
		Fraud	Detective					1
		Major Crimes	Detective					1
		Major Crimes	Detective					1
		Major Crimes	Detective					1
		Criminal Intelligence	Detective					1
		Major Crimes	Detective					1
		Criminal Intelligence	Detective					1
		Fraud	Detective					1
		Criminal Intelligence	Detective					1
		Drug Enforcement	Detective					1
		Criminal Warrants	Detective					1
		Special Assault	Detective					1
		Special Assault	Detective					1
		Special Investigations	Captain					1
		Major Accident	Detective					1
		Criminal Warrants	Detective					1
		Domestic Violence Intervention	Sergeant					1
		Court Security	Deputy					1
		Special Assault	Detective					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Major Accident	Detective					1
		Domestic Violence Intervention	Detective					1
		Domestic Violence Intervention	Detective					1
		Court Security	Deputy					1
		Special Assault	Detective					1
		Child Find	Detective					1
		Special Assault	Detective					1
		Special Assault	Detective					1
		Court Security	Sergeant					1
		Special Assault	Detective					1
		Major Accident	Detective					1
		Major Accident	Detective					1
		Major Accident	Detective					1
		Support Enforcement	Detective					1
Sheriff	Criminal Investigations	Special Assault	Detective					1
		Special Assault	Detective					1
		Special Assault	Sergeant					1
		Fraud	Detective					1
		Court Security	Deputy					1
		Special Assault	Sergeant					1
		Special Assault	Detective					1
		Court Security	Sergeant					1
		Court Security	Deputy					1
		Special Assault	Detective					1
		Administration	Chief					1
		Major Crimes	Captain					1
		Special Assault	Detective					1
		Criminal Warrants	Detective					1
		Court Security	Deputy					1
		Domestic Violence Intervention	Detective					1
		Child Find	Detective					1
		Major Crimes	Sergeant					1
		Special Assault	Detective					1
		Court Security	Sergeant					1
		Criminal Warrants	Detective					1
		Criminal Warrants	Detective					1
		Domestic Violence Intervention	Detective					1
		Major Crimes	Detective					1
		Court Security	Deputy					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Major Accident	Detective					1
		Special Assault	Detective					1
		Court Security	Deputy					1
		Criminal Warrants	Detective					1
		Domestic Violence Intervention	Detective					1
		Domestic Violence Intervention	Detective					1
		Criminal Warrants	Detective					1
		Criminal Warrants	Sergeant					1
		Criminal Warrants	Detective					1
		Court Security	Deputy					1
		Drug Enforcement	Detective					1
		Drug Enforcement	Detective					1
		Major Crimes	Detective					1
		Special Assault	Detective					1
		Special Assault	Detective					1
		Special Assault	Detective					1
Sheriff	Field Operations	Precinct 2 - Street Crimes	Detective					1
		Precinct 2 - Street Crimes	Detective					1
		Precinct 2 - Street Crimes	Detective					1
		Precinct 2 - Street Crimes	Detective					1
		Precinct 2 - Street Crimes	Detective					1
		Precinct 2 - Patrol	Sergeant					1
		Precinct 2 - Patrol	Sergeant					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Captain					1
		Precinct 2 - Burglary/Larceny	Sergeant					1
		Precinct 2 - Patrol	Sergeant					1
		Precinct 2 - Patrol/School Resource	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Sergeant					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

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APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Sergeant					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Sergeant					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Burglary/Larceny	Detective					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Sergeant					1
		Precinct 2 - Patrol	Deputy					1
Sheriff	Field Operations	Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Crime Analysis	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Captain					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Street Crimes	Sergeant					1
		Precinct 2 - Patrol	Sergeant					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1
		Precinct 2 - Patrol	Deputy					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

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APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Precinct 3 - Street Crimes	Detective					1
		Precinct 3 - Street Crimes	Detective					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol/School Resource	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Comm Crime Prevention	Deputy					1
		Precinct 3 - Patrol	Sergeant					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Burglary/Larceny	Detective					1
		Precinct 3 - Patrol	Sergeant					1
		Precinct 3 - Burglary/Larceny	Detective					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Burglary/Larceny	Detective					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
Sheriff	Field Operations	Precinct 3 - Patrol	Sergeant					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Sergeant					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Captain					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Precinct 3 - Street Crimes	Detective					1
		Precinct 3 - Street Crimes	Detective					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Street Crimes	Detective					1
		Precinct 3 - Patrol	Sergeant					1
		Precinct 3 - Patrol	Captain					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Sergeant					1
		Precinct 3 - Burglary/Larceny	Sergeant					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Major					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Burglary/Larceny	Detective					1
		Precinct 3 - Burglary/Larceny	Detective					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
Sheriff	Field Operations	Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Sergeant					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Burglary/Larceny	Detective					1
		Precinct 3 - Patrol	Sergeant					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Sergeant					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Burglary/Larceny	Detective					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Burglary/Larceny	Detective					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Comm Crime Prevention	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 3 - Patrol	Deputy					1
		Precinct 4 - Street Crimes	Detective					1
		Precinct 4 - Street Crimes	Detective					1
		Precinct 4 - Street Crimes	Detective					1
		Precinct 4 - Street Crimes	Detective					1
		Precinct 4 - Street Crimes	Detective					1
		Precinct 4 - Street Crimes	Detective					1
Sheriff	Field Operations	Precinct 4 - Street Crimes	Detective					1
		Precinct 4 - Street Crimes	Detective					1
		Precinct 4 - Street Crimes	Detective					1
		Precinct 4 - Street Crimes	Detective					1
		Precinct 4 - Street Crimes	Detective					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

[illegible]

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

				Assignment Criteria				
Department	Division	Section	Title	Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Precinct 4 - Burglary/Larceny	Detective					1
		Precinct 4 - Patrol	Captain					1
		Precinct 4 - Patrol	Sergeant					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Burglary/Larceny	Detective					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Burglary/Larceny	Detective					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Burglary/Larceny	Detective					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Sergeant					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Sergeant					1
		Precinct 4 – Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Burglary/Larceny	Detective					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Sergeant					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Sergeant					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Sergeant					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
Sheriff	Field Operations	Precinct 4 - Anti Crime Team	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Sergeant					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Burglary/Larceny	Detective					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Burglary/Larceny	Detective					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Burglary/Larceny	Detective					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Anti Crime Team	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Sergeant					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Major					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Captain					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

				Assignment Criteria				
Department	Division	Section	Title	Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
Sheriff	Field Operations	Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Traffic/Motorcycle	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 4 - Patrol	Deputy					1
		Precinct 5 - Street Crimes	Detective					1
		Precinct 5 - Street Crimes	Detective					1
		Precinct 5 - Street Crimes	Detective					1
		Precinct 5 - Street Crimes	Detective					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Sergeant					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
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Precinct 5 - Patrol	Deputy					1		
Precinct 5 - Patrol	Deputy					1		
Precinct 5 - Patrol	Deputy					1		
Precinct 5 - Patrol	Deputy					1		
Precinct 5 - Patrol	Deputy					1		
Precinct 5 - Patrol	Deputy					1		
Precinct 5 - Patrol	Deputy					1		
Precinct 5 - Patrol	Deputy					1		
Precinct 5 - Patrol	Deputy							

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Sergeant					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
		Precinct 5 - Patrol	Deputy					1
Sheriff	Field Operations	Precinct 5 - Patrol	Sergeant					1
		Precinct 5 - Patrol	Sergeant					1
		Precinct 5 - Patrol	Sergeant					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Bomb Disposal	Deputy					1
		Special Operations - K-9	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Admin	Major					1
		Special Operations - K-9	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Traffic	Deputy					1
		Special Operations - Traffic	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Marine	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - K-9	Deputy					1
		Special Operations - K-9	Deputy					1
		Special Operations Traffic/Motorcycle	Sergeant					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Air Support	Sergeant					1
		Special Operations - Traffic	Sergeant					1
		Special Operations - K-9	Deputy					1
		Special Operations - Marine	Sergeant					1
		Special Operations - Marine	Deputy					1
		Special Operations - Admin	Captain					1
		Special Operations - Marine	Deputy					1
		Special Operations - Search & Rescue	Deputy					1
		Special Operations Traffic/Motorcycle	Sergeant					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Special Operations - Traffic	Sergeant					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Traffic	Deputy					1
		Special Operations - K-9	Deputy					1
		Special Operations - K-9	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Airport	Captain					1
		Special Operations - K-9	Deputy					1
		Special Operations - Marine	Deputy					1
		Special Operations - Air Support	Deputy					1
Sheriff	Field Operations	Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Marine	Deputy					1
		Special Operations - K-9	Deputy					1
		Special Operations - Air Support	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Traffic	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Air Support	Deputy					1
		Special Operations - Marine	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Traffic	Deputy					1
		Special Operations - Traffic	Deputy					1
		Special Operations - Bomb Disposal	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Marine	Deputy					1
		Special Operations - Bomb Disposal	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Forest Patrol	Deputy					1
		Special Operations - Search & Rescue	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Traffic	Sergeant					1
		Special Operations Traffic/Motorcycle	Deputy					1
		Special Operations - Metro Transit	Sergeant					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

Department	Division	Section	Title	Assignment Criteria				
				Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Special Operations - Metro Transit	Deputy					1
		Special Operations - Metro Transit	Deputy					1
		Special Operations - Metro Transit	Captain					1
		Special Operations - Metro Transit	Deputy					1
		Special Operations - Metro Transit	Sergeant					1
		Special Operations - Metro Transit	Deputy					1
		Special Operations - Metro Transit	Deputy					1
		Special Operations - Metro Transit	Sergeant					1
		Special Operations - Metro Transit	Deputy					1
		Special Operations - Metro Transit	Deputy					1
		Special Operations - Metro Transit	Sergeant					1
		Special Operations - Metro Transit	Deputy					1
		Special Operations - Metro Transit	Deputy					1
		Special Operations - Metro Transit	Deputy					1
Sheriff	Field Operations	Special Operations - Metro Transit	Sergeant					1
		Special Operations - Metro Transit	Deputy					1
		Field Operations	Sergeant					1
		Field Operations	Sergeant					1
	Technical Services	Advanced Training/Range	Deputy					1
		Civil	Deputy					1
		Advanced Training/Range	Deputy					1
		Advanced Training/Range	Deputy					1
		Advanced Training/Range	Deputy					1
		Advanced Training	Deputy					1
		Auxiliary Services	Captain					1
		Civil	Deputy					1
		Civil	Deputy					1
		Civil	Deputy					1
		Civil	Deputy					1
		Contracting	Deputy					1
		Civil	Deputy					1
		Advanced Training/Range	Deputy					1
		Civil	Deputy					1
		Civil	Deputy					1
		Civil	Deputy					1
		Advanced Training/Range	Deputy					1
		Advanced Training/Range	Deputy					1
		Civil	Deputy					1
		Civil	Deputy					1
		Comm Center	Captain					1

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

				Assignment Criteria				
Department	Division	Section	Title	Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Advanced Training/Range	Deputy					1
		Advanced Training/Range	Sergeant					1
		Property Management	Deputy					1
		Civil	Deputy					1
		Advanced Training	Sergeant					1
		Advanced Training/Range	Deputy					1
		Administrative Services	Captain					1
		Property Management	Sergeant					1
		Civil	Deputy					1
		Advanced Training/Range	Deputy					1
		Advanced Training/Range	Sergeant					1
			Chief					
	Sheriff's Administration	Media Relations	Sergeant					1
		Media Relations	Sergeant					1
		Internal Investigations	Captain					1
Sheriff	Sheriff's Administration	Internal Investigations	Sergeant					1
		Undersheriff	Undersheriff					1
		Internal Investigations	Detective					1
		Internal Investigations	Sergeant					1
		Internal Investigations	Sergeant					1
Department Total			671					671
Transportation	Roads	Maintenance Operations						
			Investigator				1	
			Investigator				1	
			Supervisor			1		
			Asst. Supervisor				1	
			Utility Inspection				1	
			Supervisor				1	
			Inspector				1	
			Inspector				1	
			Inspector				1	
			Inspector				1	
			Inspector				1	
			Maintenance Lead	1				

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

				Assignment Criteria				
Department	Division	Section	Title	Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
			Maintenance Lead	1				
			Supervisor				1	
			Supervisor				1	
			Supervisor				1	
			Supervisor				1	
			Oper. Supervisor				1	
			Supervisor				1	
			Supervisor				1	
			Supervisor				1	
			Maint Lead			1		
			Maint Lead			1		
			Maint Lead				1	
			Maint Lead				1	
			Maint Lead			1		
			Supervisor			1		
			Maint Lead				1	
			Maint Engineer				1	
			Maint Engineer				1	
			Maint Engineer				1	
Transportation	Roads	Maintenance Operations	Maint Engineer				1	
			Maint Engineer				1	
			Maint Engineer				1	
			Maint Engineer				1	
			Supervisor			1		
			Leadworker			1		
			Leadworker			1		
			Eq. Op			1		
			Leadworker			1		
			Engineering Tech				1	
			Supervisor				1	
			Leadworker			1		
			Engineering Tech				1	
			Leadworker			1		
			Senior Ecologist				1	
			Engineering Tech				1	
			Leadworker			1		
			Maintenance Lead			1		

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

				Assignment Criteria				
Department	Division	Section	Title	Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Engineering Services	Maintenance Lead			1		
			Engineer				1	
			Inspector				1	
			Inspector				1	
			Inspector				1	
			Maint Engineer				1	
			Maint Engineer				1	
			Inspector				1	
			Inspector				1	
			Engineer				1	
			Engineer				1	
			Senior Engineer				1	
			Engineer				1	
			Engineer				1	
			(Temp) Engineer				1	
			Engineer				1	
			Senior Engineer				1	
			Office Engineer				1	
			Inspector				1	
			Inspector, Ex. Help				1	
			Engineer				1	
			Senior Geotech Eng				1	
			Geotech Engineer				1	
Transportation	Roads	Engineering Services	Mobile Lab Eng				1	
			Engineer				1	
			Engineer				1	
			Senior Engineer				1	
			Engineer				1	
			Engineer				1	
			Certification Tech				1	
			Mobile Lab Eng.				1	
			Senior Engineer				1	
			Engineering Tech				1	
			Senior Engineer				1	
			Engineer				1	
			Engineering Tech				1	
			Engineering Tech				1	
			Engineer				1	

APPENDIX 1 (Continued)

Take-Home Vehicle Assignments by County Department - 2000

				Assignment Criteria				
Department	Division	Section	Title	Emergency Response	Special Equipment	Economic Benefit	Collective Bargaining	Car Per Officer
		Traffic	Superintendent				1	
			Signal Supervisor				1	
			School Safety Coord				1	
			Supervisor				1	
			Supervisor				1	
			Senior Engineer				1	
			Leadworker				1	
			Engineer				1	
			Engineering Tech				1	
			Arterial Safety Eng.				1	
			Department Total			98	2	0
COUNTY GRAND TOTAL			858	8	12	18	149	671

NOTE: The listing above in Appendix 1 does not include one vehicle in the Health Department and five vehicles in the Park System which were erroneously identified on the take-home vehicle assignment list. The six misreported vehicles, together with 858 noted above, reconcile to the total of 864 vehicles that were used on "take-home" basis at July 2000. However, 26 of the 32 take-home vehicles that were discontinued, subsequent to August 2000 executive review, are included.

APPENDIX 2
EXECUTIVE'S RESPONSE



King County Executive
RON SIMS

RECEIVED
MAY 10 2001
KING COUNTY AUDITOR

May 7, 2001

Cheryle A. Broom
King County Auditor
516 Third Avenue, Room W-1020
Seattle, WA 98104-3272

Dear Ms. Broom:

Thank you for the opportunity to respond to the draft Management Audit of Take-home Vehicle Policies and Practices report issued on April 17, 2001. As stated in the report, the purpose of the management audit was to review the county's take-home vehicle practices to determine whether take-home vehicle assignments were consistent with relevant county policies and procedures. In addition, the audit included Fleet Administration's management of take-home vehicle assignments and ongoing monitoring and reporting practices.

I have keyed my responses to the specific recommendations in the audit report.

Recommendation 2-1-1: *Fleet and the Executive Office should continue to closely monitor take-home vehicles to assure consistency with the county code and not approve those that do not meet the code.*

Response

The Executive has developed stricter policies pertaining to take-home vehicles. The new policies meet or exceed all of the requirements of the code.

Recommendation 2-1-2: *The Council may want to reconsider the Car-Per Officer Program (CPO).*

Response

The King County Sheriff is responding directly to this recommendation. However, the Executive continues to support CPO as an effective law enforcement program.

Recommendation 2-2-1: *All county agencies with take-home vehicles should comply with KCC3.30 and administrative policies in FES 12-2-1.*

APPENDIX 2 (Continued)

Cheryle A. Broom
May 7, 2001
Page 2

Recommendation 2-2-2: *The council may want to revise KCC 3.30 to require the Sheriff's Office to update and provide to Fleet a list of take-home vehicle assignments on a semi-annual basis.*

Response

We agree with the recommendation. More frequent reporting would facilitate Fleet's ability to manage take-home vehicles.

Recommendation 2-3-1: *The County Executive and Fleet Administration should ensure timely adoption and implementation of the revised administrative policies and procedures on take-home vehicles.*

Response

The revised policy has been adopted.

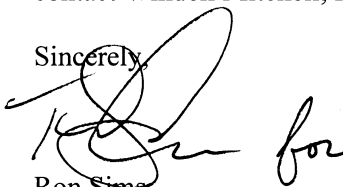
Recommendation 2-3-2: *The council may want to consider adding enforcement provisions to KCC 3.30.*

Response

We agree with the recommendation. We believe the addition of enforcement clauses will facilitate Fleet's management of the program, thereby generating greater compliance.

Thank you for consideration of my response. If you have questions about this response, please contact Windell Mitchell, Fleet Administration.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ron Sims', followed by the word 'for' in a cursive script.

Ron Sims
King County Executive

cc: Paul Tanaka, Deputy County Executive
Paul Toliver, Director, Department of Transportation
Bob Cowan, Director, Department of Finance
Steve Call, Acting Director, Office of Budget
David Lawson, Executive Audit Services
Windell Mitchell, Fleet Administration

APPENDIX 3

SHERIFF'S OFFICE RESPONSE



KING COUNTY SHERIFF'S OFFICE
516 Third Avenue W-116
Seattle, WA 98104-2312
Tel: (206) 296-4155 • Fax: (206) 296-0168

David G. Reichert
Sheriff

RECEIVED

MAY 8 2001

KING COUNTY AUDITOR

May 7, 2001

Cheryle A. Broom
King County Auditor
516 Third Avenue, Room W1020
Seattle, WA 98104-3272

Re: Response to Management Audit of Take-home
Vehicle Policies and Practices

Dear Ms. Broom:

Thank you for giving us this opportunity to comment on the Management Audit of Take-home Vehicle Policies and Practices report. Our concerns are listed below.

Introduction: Page 2

The audit introduction focuses on KCC 3.30.030, which establishes criteria for take-home vehicles. The audit notes that commissioned personnel are exempt from provisions of KCC 3.30.030.

KCC 3.30.070 Exemptions states all vehicles assigned to commissioned police officers including commissioned roads use investigators and arson investigators shall be exempt from the provisions of this chapter.

IRS Fringe Benefit Requirements and Tax Liability Issues

Both the Sheriff's Office and the Guild are confident that commissioned personnel are exempt from these regulations. The Sheriff obtained an opinion from legal counsel that commissioned officers are exempt from the regulations.

Page 2 Bottom paragraph.... Long sentence that mixes county departments but only seems to only refer to sheriff office. Should be more specific.

Finding 2-1

Take-home Vehicle Assignments County Agencies 1990 vs. 2000 (page 7)

This exhibit would make it appear as though take home vehicle authorizations have skyrocketed since 1990, up 167%. We do not believe this figure is accurate, as we do not think the 1990 figure of 105 take home authorizations for the Sheriff's Office is accurate. The CPO program began in 1987 and was completely phased in by 1990 at the final precinct in Federal Way with 1990 Chevrolet Caprices. In 1990 we had 577 commissioned officers, the vehicle count would have been the similar.

All of the increase is attributable to the council adopted Sheriff's CPO program. When the Sheriff CPO program is separated out there is actually a reduction in the number of take home vehicle assignments in the County.

1990	County take-home fleet minus Sheriff's office	218
2000	County take-home fleet minus Sheriff's office	193
	Net change	-25
	Percent change	- 11.47%

"The Car-Per-Officer Program Was Adopted by the County Council to Increase Productivity of Commissioned Personnel and to Provide Presence in King County Neighborhoods."

We believe that the audit report does not fully address the original goals of the CPO program which were:

- A. Promote the safety and security of the citizens of King County by greater police visibility and presence of police vehicles on the roads and highways of King County.
- B. Increase police/community relations through better understanding of Department objectives by increasing personal contacts and services performed by King County police officers.
- C. Deter crime by limiting the apparent opportunity for criminals to commit an unlawful act by the presence of more vehicles.
- D. Provide quicker response times to certain types of calls and, by doing so; increase the opportunity to apprehend criminals.
- E. Reduce the maintenance cost on vehicles in the fleet through individualized control and responsibility.
- F. Increase vehicle life by reducing the yearly mileage on each assigned vehicle.

- G. Provide quicker response of “off-duty” personnel when called back to duty because of an emergency.
- H. Provide additional service to the citizens of King County by increasing the amount of time each officer spends on patrol.
- I. Provide increased incentive and morale of police officers participating in the program.

We believe that reverting to a pool system would adversely effect our ability to provide the current level of police service to the citizens of King County. The effect of elimination of CPO, without an increase in manpower, would be significant service reduction.

Deputies would start and end shifts at their work sites rather than in their assigned districts thereby causing significant gaps in district coverage during shift change. This adversely effects response times and our ability to apprehend suspects engaged in criminal activity.

Deputies would be required to spend time inspecting pool vehicles before beginning each shift to ensure all systems are operating safely for police emergency driving. This is not only time consuming but it is also an officer safety issue. Deputies could be driving a different vehicle with different handling characteristics on each daily shift; there are definite benefit to having emergency vehicle operators driving equipment which is familiar to them. Currently we have 4 styles of the Ford Crown Victoria. We have several different styles of the Chevrolet Caprice as well. All of these vehicles have different engines, weight ratios, and handling characteristics.

The removal of CPO would impair our ability to respond to emergencies or natural disasters in a timely fashion. Deputies could be cut off from their precinct by downed or unsafe bridges and highways. With CPO, deputies are available to quickly respond because Sheriff’s Office vehicles are spread out over a large geographic area thereby reducing the likelihood of having areas cut off from emergency services.

“Sheriff’s Office Interpreted Car-Per-Officer Program to Provide Broad Authority for Take Home Vehicles.”

The report states that the Sheriff’s Office interpreted the Car-Per-Officer Program to provide broad authority for take home vehicles to all commissioned personnel. We believe this is a mischaracterization of what was always the actual intent of the program.

The report further states that 230 police officers reside outside of King County but does not indicate any adverse effect from this condition. Policy makers knew at the inception of CPO that cars would be taken home outside of King County as they had been before CPO. However, as a result of CPO, limits were established as to how far the vehicles could be driven outside the county, for take home privileges. We have a 15 road-mile limit for deputies that reside outside King County.

The report states that some officers have desk assignments rather than field assignments but does not define what it considers a "desk" assignment, how many of these assignments there are, and the adverse effect of them.

While the report shows the annual expense of the Sheriff's Office assigned take home vehicles to be in excess of \$3 million it also states that the elimination of the program would not necessarily equate to a corresponding reduction in the county fleet expenses. Accordingly, we believe that elimination of the CPO program would not benefit the County financially. In addition, even though it is true the CBA is silent on CPO it is clearly a mandatory subject of bargaining and cannot simply be taken away or changed. There is an obligation to bargain over this significant working condition.

In general we have assigned unmarked cars to some commissioned staff over the years to reduce costs (fleet charges significantly higher rates for marked patrol cars) however, marked cars could be assigned to the administrative jobs referenced in the audit if additional funding were available. However, this would not be consistent with the County Executive's request that we look for further opportunities to downsize vehicles to realize additional savings.

RECOMMENDATIONS

- 2-1-1** **Agree.** Sherriff's Office has complied with the adopted policies.
- 2-1-2** **Disagree.** We believe that the Sheriff's Office has correctly interpreted the intent of the Car-Per-Officer program.
- 2-2-1** **Agree.** We believe that the Sherriff's Office is complying with adopted policies.
- 2-2-2** **Disagree.** The Sheriff's Office has set up a quarterly information sharing system to inventory our fleet and vehicle assignments. The system is based on Fleet Administration sending us information from their computerized FASTER system that is collected and updated as the

Cheryle A. Broom, King County Auditor
May 7, 2001
Page Five

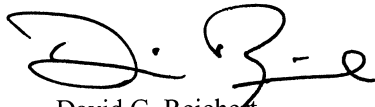
vehicles are serviced. We then check that information against our records and annual inventory. All anomalies are then reconciled and we send back to fleet the corrected information.

- 2-3-1 Agree.** The Sheriff's Office will continue to work with the County Executive's Office to implement improved fleet management policies.
- 2-3-2 Disagree.** We believe that an enforcement provision will hamper information sharing. Rather than enforcing compliance the council should look at requiring improved information sharing and approve funds to set up electronic hubs that will provide access to fleet's "FASTER" vehicle tracking system. Another positive step to improve fleet management would be to fund a fleet manager FTE for KCSO.

Again, thank you. It has been a pleasure working with your staff on this important issue. We are continuing to look for fleet efficiencies by building a better working relationship with all King County departments.

Please call upon Chief Rebecca Norton at 296-4158 or myself at 296-4155, if you have any questions.

Sincerely,



David G. Reichert
King County Sheriff

DGR:jcm

Cc: Paul Tanaka, Deputy Director
Steve Call, Acting Director, Office of Budget
ATTN: David Lawson, Executive Audit Services
Paul Toliver, Director, Department of Transportation
ATTN: Windell Mitchell, Fleet Administration
Bob Cowan, Director, Department of Finance
Rebecca Norton, Chief, Technical Services Division

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REPORTS BY THE KING COUNTY AUDITOR'S OFFICE

1985 - 1993

- 1985** Alcoholism and Substance Abuse Services Division
Receivables (F)
Test of Real Property Tax Systems Computer Files (F)
Budgetary Staffing Standards (M)
Police Overtime Usage and District Court Scheduling (S)
Roads CIP Budgeting and Staffing Practices Follow-Up (M)
Insurance Fund (F)
King County International Airport (F)
Equipment Management/Utilization, Maintenance, &
Replacement Practices (M)
- 1986** Business License Inspection Practices (M)
County Gasoline Contract (M)
Parks Maintenance (M)
Collective Bargaining Agreements (M)
Finance Office Cashiering (M)
Risk Management (M)
H&CD Housing Loans Administration (F)
Public Defense Program Fund Balance Levels (F)
King County Reporting of State Excise Tax (F)
Department of Public Safety, Financial and Personnel
Administration (S)
- 1987** Harborview Medical Center Master Plan and CIP (M)
Jail Intake, Transfer, and Releases (M)
County Airport Historical Funding (F)
County Airport Operations (M)
Motor Pool Financing (S)
Meat Inspection Program (M)
- 1988** Accounts Payable (F)
Public Health Pooling Fund (S)
DPH Financing Provisions of 1984 Interlocal Agreement (S)
District Courts Time-Pay Collections Clerks (S)
Political Contributions by Charitable Organizations (S)
Surplus Personal Property (F)
Solid Waste Cashiering (F)
Project Management Cost Allocation Procedures (F)
Court Services (M)
Natural Resources and Parks Division Rental Houses (S)
M/WBE Utilization Requirements for Financial Services
Contracts (S)
DPH, County Funded Community-Based Health Clinics
and WIC Program (S)
Court Detail, Operation and Staffing (M)
Jail Classification Services (M)
Restaurant Inspection Program (M)
- 1989** Audit Coverage in King County Government (S)
Real Property Records (M)
Solid Waste Accounts Receivable (F)
Department of Public Health Car Rental (S)
Records Management (S)
Department of Public Health, Computer System
Planning and Development (S)
Performa '87 (F)
Parks Capital Improvement Program (M)
1988 Consultant Selection Processes for Harborview
Capital Projects (S)
- 1990** Jail Intake, Transfer and Release -- Workload, Operations
and Staffing (M)
Arbitrage Rebate Requirements on Tax-Exempt Bonds (F)
Conservation Futures (F)
Real Property Sale, Lease & Exchange Practices (M)
Youth Services (M)
Office of Civil Rights & Compliance (M)
Criminal Investigations & Special Operations (M)
Business and Occupation and Public Utility Taxes (F)
Earthquake Preparedness (M)
District Courts and Warrants Division Revenues (S)
State Auditor Use of County Facilities and Equipment (S)
Department of Youth Services Health Program (M)
Code Enforcement Program Building and Land
Development Division (M)
Assigned Take Home Vehicles and Agency-Paid Parking (S)
- 1991** Carpentry Shop (F)
County Fuel Station Internal Controls (F)
County Agency Performance Monitoring Survey (S)
King County Elections Practices (M)
King County Purchasing Agency (M)
Farmlands and Open Space Preservation Program (M)
King County Detoxification Center (M)
Dept. of Public Safety Field Training Officer Program (S)
- 1992** King County Office of Emergency Management (S)
King County Dept. of Stadium Administration Revenues (F)
Environmental Health Charges to Solid Waste (S)
Sierra PERMITS Automation System (M)
King County Office of Human Resource Management (M)
BALD Financial Guarantee Administration (M)
Northshore Youth and Family Services (F)
Dept. of Youth Services Drug & Alcohol Program (M)
Dept. Adult Detention & Youth Services Overtime (S)
SEPA Revenues and Accounts Receivable (F)
Methodology for Funding Legal Services for Non-Current
Expense Fund Agencies (S)
Accounts Payable (F)
Solid Waste Equipment Replacement Practices (M)
- 1993** Dept. of Development and Environmental Services Assigned
Vehicles (M)
Certificate of Occupancy Process (M)
Collection of Civil Penalties and Recovery of Abatement
Costs (F)
DDES Field Inspection Function (M)
Police Overtime for Court Appearances (M)
Dept. of Youth Services Sex Offender Unit and Special Sex
Offender Dispositional Alternative Program (M)
Office of Open Space Financial Administration (M/F)
Collection Enforcement Section (S)
Cellular Phones (S)
Surface Water Management Service Charges (F)
Acceptance of Special Waste at County Landfills (S)
Solid Waste Division Internal Controls for Handling and
Storage of Parts, Fuel, and Other Operating Supplies (F)

REPORTS BY THE KING COUNTY AUDITOR'S OFFICE

1994 - Present

- 1994** Span of Control (S)
Community Diversion Program (M)
Dept. of Development & Environmental Services Reduction-In-Force Process (S)
Cedar Hills Alcohol Treatment Facility (CHAT) Accounting Procedures and Staffing Levels (M)
DDES Fire Marshal's Office Fire Investigation Unit (S)
DDES Accounts Receivable (F)
Travel Expenses and Credit Card Use (M/F)
Services & Treatment Alternatives for Developmentally Disabled Offenders Incarcerated in the King County Correctional Facility (M)
Board of Appeals and Equalization (S)
Surface Water Management Non-Construction CIP Costs (S)
Tracking and Reporting on Lawsuits Involving King County (S)
Jail Overtime Study Follow-Up (S)
- 1995** Dept. of Metropolitan Services Temporary Contract Workers (M)
King County Purchasing Practices & Supply Contract Prices (M)
Sewage Facilities Capacity Charge (F)
Audit Recommendation Implementation (S)
Dept. of Metropolitan Services Professional Services Contract (M)
Human Services Dept. Monitoring of Contract Compliance (F)
Biomedical Waste Regulation Enforcement (S)
Customer Service Motion Survey (S)
County Fair Financial & Contract Management (F/M)
Supported Employment Program (M)
- 1996** Dept. of Metropolitan Services West Point & Renton Wastewater Treatment Facilities (C)
1990 Code Enforcement Audit Follow-Up (M)
Dept. of Metropolitan Services Compensatory Time Policies, Procedures, and Practices (S)
King County Women's Program (M)
Cultural Programs (Hotel/Motel Tax Distribution) (F/M)
Investment Management (F)
King County Road Construction Fund and Capital Improvement Program (M)
Emerging Infectious Diseases and Laboratory Operations (M)
DUI Offender Program (M)
King County Real Property Acquisition Practices (M)
Seattle-King County Dept. of Public Health (SKCDPH)
Immunization Program (M)
- 1997** King County Methadone Treatment Programs (M)
Criminal Justice-Funded Department of Public Safety Staffing (S)
Permit Fee Waivers (M)
Animal Control Section Collection Practices and Interlocal Services (F)
King County Contract for Sobering Services (S)
Office of Civil Rights Enforcement Case Management (S)
Neighborhood Drainage Assistance Program (S)
Surface Water Management Program (S)
Motor Pool (S)
Information and Telecommunications Services (M)
- 1998** Automated Telephone Systems (S)
Interlocal Agreements & Public Agency Contracts (S)
Review of Selected Capital Project Funds (S)
Metro Tunnel Rail Installation Process (M)
Road Maintenance Contracts (F)
ITS Infrastructure Operating and Maintenance Costs (F)
- 1999** Information Technology Planning, Development, and Implementation Processes (M)
East Lake Sammamish Trail (S)
Bond Funded Capital Improvement Projects (F)
King County Traffic Volume Forecast Model (S)
Jail Overtime (S)
Transit Management (C)
Disposition of Firearms (S)
Metro Transit Vehicle Maintenance Operations (M)
Employee Benefits (C)
Risk Management (C)
- 2000** Audit Recommendation Implementation (S)
Sheriff's Office Overtime (M)
Office of Human Resources Management Hiring Practices (M)
Columbia Public Interest Policy Institute (M)
King County Permit Processes and Practices (M)
School Impact Fees (S)
Scale Operator Injury Claims (M)
Parks Department Span of Control (S)
- 2001** Take-Home Vehicle Policies and Practices (M)
-
- (M) Management Audit
(F) Financial Audit
(S) Special Study
(C) Audit/Study conducted by consultants